

Compressed Fuels Tax

The Compressed Fuel Act defines compressed fuels as compressed natural gas, liquefied petroleum gas, liquefied natural gas, butane, and any other type of compressed gas or compressed liquid gas suitable for fueling a motor vehicle, except motor vehicle or diesel fuels.

The tax rate consists of a fixed portion of 12.5 cents per gallon and a variable rate set by the State Tax Board. All excise taxes are credited to the Highway Trust Fund. The balance is then allocated as applicable between the Highway Restoration and Improvement Bond Fund and the Highway Cash Fund.

Retailers receive a commission of two percent upon the first \$5,000 dollars collected and one-half percent upon amounts in excess of \$5,000 to offset collection costs.

Table 22 — Compressed Fuel Net Taxable Gallons and Net Tax Due

MONTH	2003 TAXABLE GALLONS	2002 TAXABLE GALLONS	PERCENT INCREASE OR (DECREASE)	2003 TAX DUE	2002 TAX DUE	PERCENT INCREASE OR (DECREASE)
January	84,869	125,417	-32.33%	\$20,558	\$30,357	-32.28%
February	100,629	111,089	-9.42	24,390	26,909	-9.36
March	190,157	206,516	-7.92	45,936	49,838	-7.83
April	101,005	132,989	-24.05	24,480	32,248	-24.09
May	96,577	90,125	7.16	23,411	21,786	7.46
June	167,535	194,880	-14.03	40,477	47,010	-13.90
July	108,489	98,756	9.86	26,315	23,801	10.56
August	105,750	93,375	13.25	25,621	22,550	13.62
September	154,197	204,426	-24.57	37,225	49,208	-24.35
October	117,833	93,647	25.83	28,601	22,614	26.47
November	89,828	114,097	-21.27	21,750	27,560	-21.08
December	194,225	162,076	19.84	46,948	38,909	20.66
Total	1,511,094	1,627,393	-7.15%	\$365,712	\$392,790	-6.89%

Petroleum Release Remedial Action Fee

The petroleum release remedial action fee is imposed upon the importer, refiner, or distributor who first sells, offers for sale, or uses petroleum in Nebraska. The fee is nine-tenths of one cent (.009) per gallon on motor vehicle fuels such as gasoline and gasohol, and three-tenths of one cent (.003) on all other petroleum products.

Revenue from the fee is placed in the Petroleum Release Remedial Action Cash Fund.

Table 23 — Petroleum Release Remedial Action Fee

MONTH	GALLONS SUBJECT TO THE FEE		2003 TOTAL GALLONS	2002 TOTAL GALLONS	2003 TOTAL FEE
	MOTOR VEHICLE FUELS	OTHER PETROLEUM PRODUCTS			
January	67,057,871	72,042,837	139,100,708	154,839,529	\$819,648
February	59,972,260	71,419,759	131,392,019	136,159,102	754,010
March	65,983,587	79,221,693	145,205,280	146,583,518	831,527
April	68,596,370	85,784,819	154,381,189	159,527,723	881,370
May	77,331,261	91,453,563	168,784,824	169,531,270	970,346
June	75,971,873	93,344,946	169,316,819	172,785,225	963,129
July	80,510,022	118,742,339	199,252,361	203,657,248	1,080,816
August	78,559,974	97,085,992	175,645,966	187,896,190	998,300
September	71,881,666	97,841,339	169,723,005	162,850,690	940,459
October	73,591,062	92,322,077	165,913,139	167,735,778	939,298
November	68,476,441	78,283,932	146,760,373	150,644,926	851,150
December	73,386,700	76,080,069	149,466,769	149,723,159	888,715
Total	861,319,087	1,053,623,365	1,914,942,452	1,961,934,358	\$10,918,768

Motor Fuels Tax Rates

For 2003 the motor fuels tax rates are as follows: January 1 through June 30, 24.6 cents; July 1 through December 31, 24.6 cents.

Per LB 1161 enacted in the 1998 Legislative Session, motor fuels tax rates will be set semiannually.

The tax rate consists of a fixed portion of 12.5 cents per gallon and a variable rate which is set semiannually. The variable portion of the rate is determined by multiplying the average statewide cost of motor fuels purchased by the State of Nebraska by the variable excise tax percent rate which is set by the State Tax Board.

The semiannual motor fuels tax rate applies to the motor

vehicle fuels, and diesel fuel tax programs.

Two cents of the fixed portion of the motor fuels tax rate is credited to the Highway Allocation Fund. The remaining 10.5 cents of the fixed portion is credited to the Highway Trust Fund. Revenue generated by the variable portion of the tax rate is credited to the Highway Cash Fund. Motor fuels tax revenue credited to the Highway Trust Fund is combined with other sources of highway user revenue and distributed to the Highway Cash Fund (53 1/3 percent) and the Highway Allocation Fund (46 2/3 percent). Highway Allocation Fund revenue is distributed 50 percent to cities and fifty percent to counties.

CHRONOLOGY OF MOTOR FUELS TAX RATES

EFFECTIVE DATE	AIRCRAFT FUEL		PETROLEUM RELEASE FEE		GASOLIN	MOTOR FUEL & DIESEL FUEL	VARIABLE EXCISE TAX		TOTAL TAX	
	GAS	JET	M.V. FUELS	OTHER PROD.			PERCENT	¢/GALLON	GASOLIN	M.F. & D.F.
	¢/GAL.	¢/GAL.	¢/GALLON	¢/GALLON	¢/GALLON	¢/GALLON			¢/GALLON	¢/GALLON
Jan. 1, 1989	5	3	—	—	9.5	12.5	10.4	5.7	15.2	18.2
April 1, 1989	5	3	—	—	9.5	12.5	10.4	6.0	15.5	18.5
July 1, 1989	5	3	—	—	9.5	12.5	12.9	9.8	19.3	22.3
Oct. 1, 1989	5	3	.003	.001	9.5	12.5	14.2	9.5	19.0	22.0
Dec. 1, 1989	5	3	.003	.001	9.5	12.5	14.2	9.5	19.0	22.0
April 1, 1990	5	3	.003	.001	9.5	12.5	14.2	10.3	19.8	22.8
July 1, 1990	5	3	.003	.001	9.5	12.5	13.8	9.4	18.9	21.9
July 10, 1990	5	3	.003	.001	10.5	12.5	13.8	9.4	19.9	21.9
Oct. 1, 1990	5	3	.003	.001	10.5	12.5	13.8	8.9	19.4	21.4
Jan. 1, 1991	5	3	.003	.001	10.5	12.5	13.8	14.0	24.5	26.5
April 1, 1991	5	3	.003	.001	10.5	12.5	13.8	11.4	21.9	23.9
July 1, 1991	5	3	.003	.001	10.5	12.5	15.4	11.2	21.7	23.7
Oct. 1, 1991	5	3	.003	.001	10.5	12.5	15.4	10.9	21.4	23.4
Jan. 1, 1992	5	3	.003	.001	10.5	12.5	15.4	11.3	21.8	23.8
April 1, 1992	5	3	.003	.001	10.5	12.5	15.4	9.2	19.7	21.7
July 1, 1992	5	3	.003	.001	10.5	12.5	16.4	11.1	21.6	23.6
Oct. 1, 1992	5	3	.006	.002	10.5	12.5	16.4	11.5	22.0	24.0
Jan. 1, 1993	5	3	.006	.002	12.5	12.5	16.4	12.1	24.6	24.6
April 1, 1993	5	3	.006	.002	12.5	12.5	16.4	10.2	22.7	22.7
July 1, 1993	5	3	.006	.002	12.5	12.5	15.6	11.8	24.3	24.3
Oct. 1, 1993	5	3	.006	.002	12.5	12.5	17.6	11.3	23.8	23.8
Jan. 1, 1994	5	3	.006	.002	12.5	12.5	17.6	13.5	26.0	26.0
April 1, 1994	5	3	.006	.002	12.5	12.5	17.6	10.9	23.4	23.4
July 1, 1994	5	3	.006	.002	12.5	12.5	17.2	11.4	23.9	23.9
Oct. 1, 1994	5	3	.006	.002	12.5	12.5	17.2	12.3	24.8	24.8
Jan. 1, 1995	5	3	.006	.002	12.5	12.5	17.2	11.7	24.2	24.2
April 1, 1995	5	3	.006	.002	12.5	12.5	17.2	11.5	24.0	24.0
June 1, 1995	5	3	.006	.002	12.5	12.5	18.7	13.2	25.7	25.7
Oct. 1, 1995	5	3	.006	.002	12.5	12.5	18.7	12.3	24.8	24.8
Jan. 1, 1996	5	3	.006	.002	12.5	12.5	18.7	12.6	25.1	25.1
April 1, 1996	5	3	.006	.002	12.5	12.5	18.7	13.2	25.7	25.7
July 1, 1996	5	3	.006	.002	12.5	12.5	16.6	13.9	26.4	26.4
Oct. 1, 1996	5	3	.006	.002	12.5	12.5	16.6	12.8	25.3	25.3
Jan. 1, 1997	5	3	.006	.002	12.5	12.5	14.5	12.8	25.3	25.3
April 1, 1997	5	3	.006	.002	12.5	12.5	14.5	12.4	24.9	24.9
July 1, 1997	5	3	.006	.002	12.5	12.5	16.2	12.3	24.8	24.8
Oct. 1, 1997	5	3	.006	.002	12.5	12.5	16.2	12.0	24.5	24.5
Jan. 1, 1998	5	3	.006	.002	12.5	12.5	16.2	12.1	24.6	24.6
April 1, 1998	5	3	.006	.002	12.5	12.5	16.2	10.3	22.8	22.8
July 1, 1998	5	3	.009	.003	12.5	12.5	18.3	11.0	23.5	23.5
Jan. 1, 1999	5	3	.009	.003	12.5	12.5	18.3	10.3	22.8	22.8
July 1, 1999	5	3	.009	.003	12.5	12.5	18.6	11.6	24.1	24.1
Jan. 1, 2000	5	3	.009	.003	12.5	12.5	15.2	11.4	23.9	23.9
July 1, 2000	5	3	.009	.003	12.5	12.5	15.2	11.4	23.9	23.9
Jan. 1, 2001	5	3	.009	.003	12.5	12.5	15.2	11.4	23.9	23.9
July 1, 2001	5	3	.009	.003	12.5	12.5	11.5	12.0	24.5	24.5
Jan. 1, 2002	5	3	.009	.003	12.5	12.5	13.8	12.0	24.5	24.5
July 1, 2002	5	3	.009	.003	12.5	12.5	13.8	12.0	24.5	24.5
Jan. 1, 2003	5	3	.009	.003	12.5	12.5	11.7	12.1	24.6	24.6
July 1, 2003	5	3	.009	.003	12.5	12.5	12.2	12.1	24.6	24.6